

Form 1040	Department of the Treasury-Internal Revenue Service U.S. Individual Income Tax Return	2023	OMB No. 1545-0074	IRS Use Only-Do not write or staple in this space.	
For the year Jan. 1–Dec. 31, 2023, or other tax year beginning _____, 2023, ending _____				See separate instructions.	
Your first name and middle initial KLODIAN		Last name BELEGU		Your social security number [REDACTED]	
If joint return, spouse's first name and middle initial MEGAN		Last name BELEGU		Spouse's social security number [REDACTED]	
Home address (number and street). If you have a P.O. box, see instructions. 692 SUSSEX CT			Apt. no.	Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse	
City, town, or post office. If you have a foreign address, also complete spaces below. Toms River		State NJ	ZIP code 08753		
Foreign country name		Foreign province/state/county	Foreign postal code		
Filing Status <input type="checkbox"/> Single <input checked="" type="checkbox"/> Married filing jointly (even if only one had income) <input type="checkbox"/> Head of household (HOH) <input type="checkbox"/> Married filing separately (MFS) <input type="checkbox"/> Qualifying surviving spouse (QSS)					
Check only one box. If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent: _____					
Digital Assets At any time during 2023, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) . . . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No					
Standard Deduction Someone can claim: <input type="checkbox"/> You as a dependent <input type="checkbox"/> Your spouse as a dependent <input type="checkbox"/> Spouse itemizes on a separate return or you were a dual-status alien					
Age/Blindness You: <input type="checkbox"/> Were born before January 2, 1959 <input type="checkbox"/> Are blind Spouse: <input type="checkbox"/> Was born before January 2, 1959 <input type="checkbox"/> Is blind					
Dependents (see instructions):					
If more than four dependents, see instructions and check here <input type="checkbox"/>	(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) Check if qualifies for (see instructions):
	[REDACTED]	BELEGU	[REDACTED]	Daughter	Child tax credit <input type="checkbox"/> Credit for other dependents <input checked="" type="checkbox"/>
	[REDACTED]	BELEGU	[REDACTED]	Daughter	<input checked="" type="checkbox"/> <input type="checkbox"/>
					<input type="checkbox"/> <input type="checkbox"/>
Income					
Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld. If you did not get a Form W-2, see instructions.	1a Total amount from Form(s) W-2, box 1 (see instructions)			1a	3,500.
	b Household employee wages not reported on Form(s) W-2			1b	
	c Tip income not reported on line 1a (see instructions)			1c	
	d Medicaid waiver payments not reported on Form(s) W-2 (see instructions)			1d	
	e Taxable dependent care benefits from Form 2441, line 26			1e	
	f Employer-provided adoption benefits from Form 8839, line 29			1f	
	g Wages from Form 8919, line 6			1g	
	h Other earned income (see instructions)			1h	
	i Nontaxable combat pay election (see instructions)			1i	
	z Add lines 1a through 1h			1z	3,500.
	2a Tax-exempt interest			2a	
	3a Qualified dividends			3a	140.
	4a IRA distributions			4a	
	5a Pensions and annuities			5a	
	6a Social security benefits			6a	
c If you elect to use the lump-sum election method, check here (see instructions) <input type="checkbox"/>					
7 Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/>			7	10.	
8 Additional income from Schedule 1, line 10			8	156,509.	
9 Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income			9	160,164.	
10 Adjustments to income from Schedule 1, line 26			10	11,057.	
11 Subtract line 10 from line 9. This is your adjusted gross income			11	149,107.	
12 Standard deduction or itemized deductions (from Schedule A)			12	27,700.	
13 Qualified business income deduction from Form 8995 or Form 8995-A			13	24,253.	
14 Add lines 12 and 13			14	51,953.	
15 Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income			15	97,154.	

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.

Form **1040** (2023)

UYA

Tax and Credits	16	Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/> _____	16	11,982.
	17	Amount from Schedule 2, line 3	17	
	18	Add lines 16 and 17	18	11,982.
	19	Child tax credit or credit for other dependents from Schedule 8812	19	2,500.
	20	Amount from Schedule 3, line 8	20	
	21	Add lines 19 and 20	21	2,500.
	22	Subtract line 21 from line 18. If zero or less, enter -0-	22	9,482.
	23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	22,114.
	24	Add lines 22 and 23. This is your total tax	24	31,596.

Payments	25	Federal income tax withheld from:		
	a	Form(s) W-2	25a	335.
	b	Form(s) 1099	25b	
	c	Other forms (see instructions)	25c	
	d	Add lines 25a through 25c	25d	335.
	26	2023 estimated tax payments and amount applied from 2022 return	26	
	27	Earned income credit (EIC) NO	27	
	28	Additional child tax credit from Schedule 8812	28	
	29	American opportunity credit from Form 8863, line 8	29	
	30	Reserved for future use	30	
	31	Amount from Schedule 3, line 15	31	2,328.
	32	Add lines 27, 28, 29, and 31. These are your total other payments and refundable credits	32	2,328.
	33	Add lines 25d, 26, and 32. These are your total payments	33	2,663.

Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	0.
	35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	35a	0.
Direct deposit? See instructions.	b	Routing number XXXXXX	c	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
	d	Account number XXXXXX		
	36	Amount of line 34 you want applied to your 2024 estimated tax	36	

Amount You Owe	37	Subtract line 33 from line 24. This is the amount you owe . For details on how to pay, go to www.irs.gov/Payments or see instructions	37	28,933.
	38	Estimated tax penalty (see instructions)	38	

Third Party Designee	Do you want to allow another person to discuss this return with the IRS? See instructions <input checked="" type="checkbox"/> Yes . Complete below. <input type="checkbox"/> No		
	Designee's name Andi Oparaku, CPA	Phone no. 201-952-4519	Personal identification number (PIN) [REDACTED]

Sign Here	Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
Joint return? See instructions. Keep a copy for your records.	Your signature	Date	Your occupation SELF EMPLOYED	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
	Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)
	Phone no.	Email address		

Paid Preparer Use Only	Preparer's signature Andi Oparaku, CPA	Date 06/19/2025	PTIN P01236123	Check if: <input type="checkbox"/> Self-employed
	Preparer's name Andi Oparaku, CPA	Phone no. (201)952-4519		
	Firm's name Alba Translations CPA LLC			
	Firm's address 12-45 River Rd, Fair Lawn, NJ, 07410			Firm's EIN 46-4259127

SCHEDULE C
(Form 1040)Department of the Treasury
Internal Revenue Service**Profit or Loss From Business**
(Sole Proprietorship)Attach to Form 1040, 1040-SR, 1040-SS, 1040-NR, or 1041; partnerships must generally file Form 1065.
Go to www.irs.gov/ScheduleC for instructions and the latest information.

OMB No. 1545-0074

2023Attachment
Sequence No. **09**

Name of proprietor

KLODIAN BELEGU

Social security number (SSN)

A Principal business or profession, including product or service (see instructions)**ROOTER****B** Enter code from instructions**C** Business name. If no separate business name, leave blank.**ROOTER MAN OF NJ****D** Employer ID number (EIN) (see instr.)**85-2895010****E** Business address (including suite or room no.)

City, town or post office, state, and ZIP code

F Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify) _____**G** Did you "materially participate" in the operation of this business during 2023? If "No," see instructions for limit on losses ☒ Yes ☐ No**H** If you started or acquired this business during 2023, check here ☐**I** Did you make any payments in 2023 that would require you to file Form(s) 1099? See instructions ☐ Yes ☐ No**J** If "Yes," did you or will you file required Form(s) 1099? ☐ Yes ☐ No**Part I Income**

1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked <input type="checkbox"/>	1	4,101,506.
2 Returns and allowances	2	
3 Subtract line 2 from line 1	3	4,101,506.
4 Cost of goods sold (from line 42)	4	25,101.
5 Gross profit. Subtract line 4 from line 3	5	4,076,405.
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7 Gross income. Add lines 5 and 6	7	4,076,405.

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

8 Advertising	8	3,550.	18 Office expense (see instructions)	18	1,255.
9 Car and truck expenses (see instructions)	9		19 Pension and profit-sharing plans	19	
10 Commissions and fees	10		20 Rent or lease (see instructions):		
11 Contract labor (see instructions)	11		a Vehicles, machinery, and equipment	20a	
12 Depletion	12		b Other business property	20b	
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13		21 Repairs and maintenance	21	
14 Employee benefit programs (other than on line 19)	14		22 Supplies (not included in Part III)	22	12,151.
15 Insurance (other than health)	15		23 Taxes and licenses	23	
16 Interest (see instructions):			24 Travel and meals:		
a Mortgage (paid to banks, etc.)	16a		a Travel	24a	
b Other	16b		b Deductible meals (see instructions)	24b	608.
17 Legal and professional services	17	3,300.	25 Utilities	25	
28 Total expenses before expenses for business use of home. Add lines 8 through 27b	28	3,923,395.	26 Wages (less employment credits)	26	
29 Tentative profit or (loss). Subtract line 28 from line 7	29	153,010.	27a Other expenses (from line 48)	27a	3,902,531.
30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. Simplified method filers only: Enter the total square footage of (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	30		b Energy efficient commercial bldgs deduction (attach Form 7205)	27b	
31 Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Schedule 1 (Form 1040), line 3 , and on Schedule SE, line 2 . (If you checked the box on line 1, see instructions.) Estates and trusts, enter on Form 1041, line 3 . • If a loss, you must go to line 32.	31	153,010.			
32 If you have a loss, check the box that describes your investment in this activity. See instructions. • If you checked 32a, enter the loss on both Schedule 1 (Form 1040), line 3 , and on Schedule SE, line 2 . (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on Form 1041, line 3 . • If you checked 32b, you must attach Form 6198 . Your loss may be limited.			32a <input checked="" type="checkbox"/> All investment is at risk.		
			32b <input type="checkbox"/> Some investment is not at risk.		

For Paperwork Reduction Act Notice, see the separate instructions.

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Schedule C (Form 1040) 2023

Schedule C (Form 1040) 2023

KLODIAN BELEGU

Page **2****Part III Cost of Goods Sold** (see instructions)

33 Method(s) used to value closing inventory: a ☒ Cost b ☐ Lower of cost or market c ☐ Other (attach explanation)

34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation. ☐ Yes ☒ No

35 Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35	
36 Purchases less cost of items withdrawn for personal use.	36	
37 Cost of labor. Do not include any amounts paid to yourself	37	12,550.
38 Materials and supplies	38	12,551.
39 Other costs	39	
40 Add lines 35 through 39	40	25,101.
41 Inventory at end of year	41	
42 Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4	42	25,101.

Part IV Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

43 When did you place your vehicle in service for business purposes? (month/day/year) _____

44 Of the total number of miles you drove your vehicle during 2023, enter the number of miles you used your vehicle for:

a Business 0 b Commuting (see instructions) 0 c Other 0

45 Was your vehicle available for personal use during off-duty hours? ☐ Yes ☐ No

46 Do you (or your spouse) have another vehicle available for personal use? ☐ Yes ☐ No

47a Do you have evidence to support your deduction? ☐ Yes ☐ No

b If "Yes," is the evidence written? ☐ Yes ☐ No

Part V Other Expenses. List below business expenses not included on lines 8-26, line 27b, or line 30.

MANAGEMENT FEES TO RM WATER DAMAGE RESTORATION LTD	3,790,550.
MERCEDES GLS AUTO EXP	12,519.
MERCEDES GLE AUTO EXP	13,119.
FORD F150 AUTO EXP	8,932.
MATERIALS AND MARKETING FROM VISA SPARK	77,411.
48 Total other expenses. Enter here and on line 27a	48 3,902,531.

SCHEDULE C
(Form 1040)Department of the Treasury
Internal Revenue Service**Profit or Loss From Business**

(Sole Proprietorship)

Attach to Form 1040, 1040-SR, 1040-SS, 1040-NR, or 1041; partnerships must generally file Form 1065.
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OMB No. 1545-0074

2023Attachment
Sequence No. **09**

Name of proprietor

KLODIAN BELEGU

Social security number (SSN)

A Principal business or profession, including product or service (see instructions)**WATER DAMAGE****B** Enter code from instructions**C** Business name. If no separate business name, leave blank.**WATER DAMAGE SOLUTIONS OF NJ****D** Employer ID number (EIN) (see instr.)**86-1469023****E** Business address (including suite or room no.)

City, town or post office, state, and ZIP code

F Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify) _____**G** Did you "materially participate" in the operation of this business during 2023? If "No," see instructions for limit on losses ☒ Yes ☐ No**H** If you started or acquired this business during 2023, check here ☐**I** Did you make any payments in 2023 that would require you to file Form(s) 1099? See instructions ☐ Yes ☐ No**J** If "Yes," did you or will you file required Form(s) 1099? ☐ Yes ☐ No**Part I Income**

1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked <input type="checkbox"/>	1	191,000.
2 Returns and allowances	2	
3 Subtract line 2 from line 1	3	191,000.
4 Cost of goods sold (from line 42)	4	5,441.
5 Gross profit. Subtract line 4 from line 3	5	185,559.
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7 Gross income. Add lines 5 and 6	7	185,559.

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

8 Advertising	8		18 Office expense (see instructions)	18	3,255.
9 Car and truck expenses (see instructions)	9		19 Pension and profit-sharing plans	19	
10 Commissions and fees	10		20 Rent or lease (see instructions):		
11 Contract labor (see instructions)	11		a Vehicles, machinery, and equipment	20a	
12 Depletion	12		b Other business property	20b	
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13		21 Repairs and maintenance	21	
14 Employee benefit programs (other than on line 19)	14		22 Supplies (not included in Part III)	22	2,641.
15 Insurance (other than health)	15	24,943.	23 Taxes and licenses	23	
16 Interest (see instructions):			24 Travel and meals:		
a Mortgage (paid to banks, etc.)	16a		a Travel	24a	
b Other	16b		b Deductible meals (see instructions)	24b	
17 Legal and professional services	17		25 Utilities	25	
28 Total expenses before expenses for business use of home. Add lines 8 through 27b	28		26 Wages (less employment credits)	26	149,745.
29 Tentative profit or (loss). Subtract line 28 from line 7	29		27a Other expenses (from line 48)	27a	655.
30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. Simplified method filers only: Enter the total square footage of (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	30		b Energy efficient commercial bldgs deduction (attach Form 7205)	27b	
31 Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Schedule 1 (Form 1040), line 3 , and on Schedule SE, line 2 . (If you checked the box on line 1, see instructions.) Estates and trusts, enter on Form 1041, line 3 . • If a loss, you must go to line 32.	31	4,320.			
32 If you have a loss, check the box that describes your investment in this activity. See instructions. • If you checked 32a, enter the loss on both Schedule 1 (Form 1040), line 3 , and on Schedule SE, line 2 . (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on Form 1041, line 3 . • If you checked 32b, you must attach Form 6198 . Your loss may be limited.			32a <input checked="" type="checkbox"/> All investment is at risk.		
			32b <input type="checkbox"/> Some investment is not at risk.		

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UYA

Schedule C (Form 1040) 2023

Schedule C (Form 1040) 2023

KLODIAN BELEGU

Page **2****Part III Cost of Goods Sold** (see instructions)

33 Method(s) used to value closing inventory: a ☒ Cost b ☐ Lower of cost or market c ☐ Other (attach explanation)

34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation. ☐ Yes ☒ No

35 Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35	
36 Purchases less cost of items withdrawn for personal use.	36	
37 Cost of labor. Do not include any amounts paid to yourself	37	
38 Materials and supplies	38	5,441.
39 Other costs	39	
40 Add lines 35 through 39	40	5,441.
41 Inventory at end of year	41	
42 Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4	42	5,441.

Part IV Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

43 When did you place your vehicle in service for business purposes? (month/day/year) _____

44 Of the total number of miles you drove your vehicle during 2023, enter the number of miles you used your vehicle for:

a Business 0 b Commuting (see instructions) 0 c Other 0

45 Was your vehicle available for personal use during off-duty hours? ☐ Yes ☐ No

46 Do you (or your spouse) have another vehicle available for personal use? ☐ Yes ☐ No

47a Do you have evidence to support your deduction? ☐ Yes ☐ No

b If "Yes," is the evidence written? ☐ Yes ☐ No

Part V Other Expenses. List below business expenses not included on lines 8-26, line 27b, or line 30.

BANK FEES	655.
48 Total other expenses. Enter here and on line 27a	48 655.

SCHEDULE C
(Form 1040)Department of the Treasury
Internal Revenue Service**Profit or Loss From Business**

(Sole Proprietorship)

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OMB No. 1545-0074

2023Attachment
Sequence No. **09**

Name of proprietor

KLODIAN BELEGU

Social security number (SSN)

A Principal business or profession, including product or service (see instructions)**DRAIN CLEANING****B** Enter code from instructions**C** Business name. If no separate business name, leave blank.**SEWER MAN****D** Employer ID number (EIN) (see instr.)**86-1420983****E** Business address (including suite or room no.)

City, town or post office, state, and ZIP code

F Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify) _____**G** Did you "materially participate" in the operation of this business during 2023? If "No," see instructions for limit on losses ☒ Yes ☐ No**H** If you started or acquired this business during 2023, check here ☐**I** Did you make any payments in 2023 that would require you to file Form(s) 1099? See instructions ☐ Yes ☐ No**J** If "Yes," did you or will you file required Form(s) 1099? ☐ Yes ☐ No**Part I Income**

1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked <input type="checkbox"/>	1	
2 Returns and allowances	2	
3 Subtract line 2 from line 1	3	0.
4 Cost of goods sold (from line 42)	4	
5 Gross profit. Subtract line 4 from line 3	5	0.
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7 Gross income. Add lines 5 and 6	7	0.

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

8 Advertising	8	172.	18 Office expense (see instructions)	18	326.
9 Car and truck expenses (see instructions)	9		19 Pension and profit-sharing plans	19	
10 Commissions and fees	10		20 Rent or lease (see instructions):		
11 Contract labor (see instructions)	11		a Vehicles, machinery, and equipment	20a	
12 Depletion	12		b Other business property	20b	
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13		21 Repairs and maintenance	21	
14 Employee benefit programs (other than on line 19)	14		22 Supplies (not included in Part III)	22	
15 Insurance (other than health)	15		23 Taxes and licenses	23	
16 Interest (see instructions):			24 Travel and meals:		
a Mortgage (paid to banks, etc.)	16a		a Travel	24a	
b Other	16b		b Deductible meals (see instructions)	24b	
17 Legal and professional services	17		25 Utilities	25	
28 Total expenses before expenses for business use of home. Add lines 8 through 27b	28		26 Wages (less employment credits)	26	
29 Tentative profit or (loss). Subtract line 28 from line 7	29		27a Other expenses (from line 48)	27a	323.
30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. Simplified method filers only: Enter the total square footage of (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	30		b Energy efficient commercial bldgs deduction (attach Form 7205)	27b	
31 Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Schedule 1 (Form 1040), line 3 , and on Schedule SE, line 2 . (If you checked the box on line 1, see instructions.) Estates and trusts, enter on Form 1041, line 3 . • If a loss, you must go to line 32.	31	-821.	32a <input checked="" type="checkbox"/> All investment is at risk.		
32 If you have a loss, check the box that describes your investment in this activity. See instructions. • If you checked 32a, enter the loss on both Schedule 1 (Form 1040), line 3 , and on Schedule SE, line 2 . (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on Form 1041, line 3 . • If you checked 32b, you must attach Form 6198 . Your loss may be limited.			32b <input type="checkbox"/> Some investment is not at risk.		

For Paperwork Reduction Act Notice, see the separate instructions.

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Schedule C (Form 1040) 2023

Schedule C (Form 1040) 2023

KLODIAN BELEGU

Page **2****Part III Cost of Goods Sold** (see instructions)

33 Method(s) used to value closing inventory: a ☐ Cost b ☐ Lower of cost or market c ☐ Other (attach explanation)

34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory? ☐ Yes ☐ No
If "Yes," attach explanation.

35 Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35	
36 Purchases less cost of items withdrawn for personal use.	36	
37 Cost of labor. Do not include any amounts paid to yourself	37	
38 Materials and supplies	38	
39 Other costs	39	
40 Add lines 35 through 39	40	
41 Inventory at end of year	41	
42 Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4	42	0.

Part IV Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

43 When did you place your vehicle in service for business purposes? (month/day/year) _____

44 Of the total number of miles you drove your vehicle during 2023, enter the number of miles you used your vehicle for:

a Business 0 b Commuting (see instructions) 0 c Other 0

45 Was your vehicle available for personal use during off-duty hours? ☐ Yes ☐ No

46 Do you (or your spouse) have another vehicle available for personal use? ☐ Yes ☐ No

47a Do you have evidence to support your deduction? ☐ Yes ☐ No

b If "Yes," is the evidence written? ☐ Yes ☐ No

Part V Other Expenses. List below business expenses not included on lines 8-26, line 27b, or line 30.

BANK FEE	323.
48 Total other expenses. Enter here and on line 27a	48 323.